

May 10, 1939

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Mr. Dryant W. Jones,
County Attorney, Greenlee County,
Clifton, Arizona.

Dear Mr. Jones: In re: Chapter 62, Session Laws of 1939.

We are in receipt of your communication of May 5 asking a construction of a portion of Chapter 62, Session Laws of 1939. After citing Section 2 of the Act you ask the following question:

"Does this mean that in the event the interest and penalties on a particular piece of property amounted to \$600.00, the tax payer would have to pay only \$100.00, or does it mean that there would be no exemption whatever on interest and penalties."

Answering your question we are of the opinion: (1) That the \$600.00 limitation relates to the maximum amount of interest exempted on state, county and school district taxes rather than referring to the principal amount of taxes on which interest was to be declared exempted; (2) we are of the further opinion that a taxpayer may receive an exemption up to the amount of exemption granted and pay the balance of delinquent interest not exempt.

In conclusion we desire to call attention to the fact that Chapter 62, Session Laws of 1939 is not now in effect because same was not enacted as emergency legislation. Assuming that there is no referendum petition filed against the legislation during the period provided by law, same will go into effect after the elapse of ninety days from March 13, 1939 when the legislative session came to a close.

Trusting this opinion may be of some assistance in the matter, I am

Very truly yours,

JOE CONWAY
Attorney General

EARL ANDERSON
Special Assistant
Attorney General

LIN ORME, JR.,
Assistant Attorney General.